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ABSTRACT

The J. M. Tull School of Accounting at the University of Georgia has developed a program that integrates the teaching of writing skills with the regular accounting courses. Students in a three-course sequence write a total of eight papers--technical, memos, or reports--in assignments that resemble writing tasks encountered by professional accountants. A full-time writing consultant on the school's staff provides occasional lectures and handouts on effective writing and individual assistance for students who may need it. All papers written by students are evaluated for both accounting content and effective writing. According to subjective evaluation by the accounting faculty, the students' writing is improving. In addition, grades on papers usually improve over the three-course sequence of the program. Student response to the program has also been generally favorable, with most students realizing that they will need good writing skills to be successful. (Author/FL)

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INTEGRATING EFFECTIVE WRITING SKILLS IN THE ACCOUNTING CURRICULUM

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Abstract: The J.M. Tull School of Accounting at the University of Georgia has developed a program for its accounting curriculum which integrates the teaching of effective writing skills with the regular accounting courses. Students in a three-course sequence write a total of eight papers — technical, memos, or reports. The assignments resemble on-the-job technical writing tasks actually encountered by professional accountants. A full-time writing consultant on the School's staff provides occasional lectures and handouts for students on effective writing skills; she also provides help to individual students who may need it. Papers are evaluated for both accounting content and effective writing.

Accounting practitioners and educators are becoming increasingly aware of the importance of good writing skills in the successful practice of accounting. They are also aware that many recent accounting graduates have inadequate preparation in effective writing. To help remedy this problem, several accounting firms and the AICPA have developed continuing education courses in effective writing. However, until recently little has been done in college or university undergraduate accounting programs to improve the writing skills of future accountants.

One place where a writing program has been successful is the J.M. Tull School of Accounting at the University of Georgia. This article describes this writing program, after first discussing the general nature of the problem and various approaches which have been suggested for its solution.

THE PROBLEM

In a recent study sponsored by the American Accounting Association, Robert W. Ingram and Charles R. Frazier researched the problem of developing communications skills for the accounting profession [Ingram and Frazier, 1980]. This study surveyed accounting faculty and accounting practitioners, identifying their perceptions of communications skills needed by accounting students and staff accountants, the extent to which students and staff accountants have those skills, and possible ways by which accounting programs in colleges and universities can help remedy the deficiencies.

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Other than the Ingram-Frazier study, little has been written specifically about the need for effective writing in the accounting profession.[1] James M. Fremgen, Director of Education for the American Accounting Association at the time of the Ingram-Frazier study was published, notes [Ingram and Frazier, 1980, p. vii]:

> A common complaint of both professors and practitioners is that accounting students and recent graduates cannot speak and write effectively. Indeed, this inability to communicate is often cited as the greatest deficiency in junior staff accountants. Most of the complaints are merely anecdotal, however. The unique contribution of [the Ingram-Frazier study] is that . . . it injects a note of scientific inquiry into discussions too often marked by inuendo and invective.

The general conclusion of the Ingram-Frazier study, that entry-level staff personnel were inadequately trained to write effectively, is supported by a study of recent graduates of graduate tax programs. Respondents to a questionnaire asking for suggestions for improving graduate tax education perceived the greatest need to be increased training in writing and speaking [J.M. Tull School of Accounting, 1981].

Ingram and Frazier identified twenty specific skills which accounting practitioners and academicians perceived as essential to effective communications. However, students and entry-level staff were not perceived as demonstrating adequate ability in these skills. Of the skills identified in the study, fourteen are directly or indirectly related to effective writing; the remainder relate to oral communications. The writing skills identified are correspondence writing, memorandums and informal report writing, formal report writing, correct grammar, correct punctuation, correct spelling, outline development, inductive reasoning, deductive reasoning, coherence in verbal presentation, clarity in verbal presentation, conciseness in verbal presentation, paragraph development, and use of visual aids [Ingram and Frazier, 1980, pp. 15-18].

POSSIBLE SOLUTIONS

To give accounting students greater mastery over these skills, Ingram and Frazier suggest four possible approaches [Ingram and Frazier, 1980, pp. 47-53]:

1- Entry or exit requirements for communication skills.
2- A business communications course.
3- An accounting communications course.
4- A communications program within the regular accounting curriculum. (The writing program at the J.M. Tull School of Accounting is an example of this approach.)

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[1] Many books and articles have been written on various aspects of business communications and technical writing, but only a few articles have addressed specific writing needs of accountants. Other than the Ingram-Frazier study, nothing has been published on teaching writing skills as part of undergraduate accounting education.

Entry or Exit Criteria. One possible approach to ensuring that accounting students have adequate mastery of writing skills is to require demonstrated proficiency in these skills either as a requirement for admission to the accounting program, or as a requirement for graduation. The advantage to this approach is that accounting programs would not need to become directly involved in teaching communications. However, a disadvantage is that on their own, students may not be able to find adequate guidance in improving their writing.

Business Communications Course. Ingram and Frazier believe that most generalized business communications courses emphasize secretarial skills, rather than the professional skills needed by accountants. In addition, these courses cannot focus specifically on the writing situations and topics typical to the accounting profession [Ingram and Frazier, 1980, pp. 48 and 51]. Thus, while business communications courses are better than no training at all in professional writing, they do not seem to be the best way to teach accounting students mastery of the skills they need.

Accounting Communications Course. Although Ingram and Frazier foresee some difficulties with a special accounting communications course, they believe this approach would be the best solution to improving the writing skills of accounting students. The writing portion of this course would apply traditional expository and rhetorical methods to accounting topics presented as hypothetical cases. Students would be required to prepare correspondence, memorandums, and formal and informal reports on accounting topics; they would be encouraged to adapt their writing to the audience levels (readers) identified in the assignment. Ingram and Frazier describe these assignments further as follows [Ingram and Frazier, 1980, p. 50]:

> In each case . . . it is important that the writing assignment not be simply a variation on the standard college term paper, but, instead, be as similar to an on-the-job writing task as possible. Assignments should be designed to encourage students to imagine themselves as employed accountants faced with a "real-life" communications problem rather than an artificial, classroom task. In solving these communications problems, the student should learn to identify and apply the rhetorical techniques most suitable to the given situation.

An advantage to this approach is that it would encourage students to "relate rhetorical techniques to realistic accounting problems and situations [and would thus] make a valuable contribution to the accounting curriculum" [Ingram and Frazier, 1980, p. 51]. An obvious disadvantage to this approach is that accounting faculty are not trained to teach communications skills. To solve this problem, the course could be team taught by one instructor trained in accounting and one trained in communications.

Another difficulty with a special course in accounting communications is that the course requirements of most accounting students are already so heavy that there may not be time for an additional required course. This scheduling problem is one of the reasons why the J.M. Tull School of Accounting has designed its writing program as an integrated part of the regular accounting curriculum.

Communications as Part of the Regular Accounting Curriculum. This approach involves modifying existing accounting courses to include written assignments. Ingram and Frazier [1980, pp. 47-48] list the following problems with this approach:

> Considering the constant expansion of the body of accounting knowledge . . . and the limitations of time in any course, it is unreasonable to expect accounting instructors to devote appreciable effort to developing communications skills in their students. Neither is it reasonable to expect most accounting faculty to possess the expertise necessary to teach communications skills. The additional time and effort required to grade assignments for communications content and mechanics and to instruct students properly in these skills (especially in undergraduate classes with large numbers of students) is prohibitive.

The writing program described in this paper overcomes most of these problems and incorporates many of the advantages of the special accounting communications course discussed above.

J.M. TULL SCHOOL OF ACCOUNTING WRITING PROGRAM

During the past four years the J.M. Tull School of Accounting at the University of Georgia has successfully incorporated written communications in its regular accounting curriculum. Most of the problems of such an approach seen by Ingram and Frazier have been overcome with the addition to the staff of a resource person hired as a consultant in written communications. The consultant has completed all course work for a Ph.D. in English and has extensive experience in teaching expository, rhetorical, and technical writing. To be further prepared to teach writing to accounting students, the consultant has audited several accounting courses and studied several accounting texts.

The advantage of adding such a consultant to the staff to work with a writing program is that he or she has the expertise to teach writing skills and the time needed to grade written assignments for these skills. In addition, he or she can be available for office consultations with students who need help with their writing skills. This help may be either remediation or guidance for work in progress.

Objectives of the Program. The University of Georgia program has two objectives. One is to teach the writing skills listed below, many of which are similar to those described by Ingram and Frazier.

- -Writing for a specific purpose and audience — adapting the content, tone, and level of the writing to the purpose, experience, and education of the reader as defined by the assignment.
- -Organization and use of proper format for letters, memorandums, and technical reports. (Professional appearance is encouraged.)
- -Precision in writing.
- -Conciseness in writing.
- -Effective use of tone and style.
- -Correct grammar, punctuation, and spelling.

A second objective is to involve accounting students in the analysis and research of real-world accounting problems.

Written Assignments. To achieve these objectives, students are assigned a series of papers in each of three one-quarter intermediate accounting courses. At the beginning of each course, the writing consultant gives a one-hour lecture describing the writing expected — standards which students are expected to reach and ways to achieve those standards. The lectures cover briefly such areas as organization, format, style, tone, and commonly made grammatical errors. Students also receive a series of handouts prepared by the writing consultant on the papers they are expected to write and suggestions for how they may be written effectively.

Two types of papers are assigned. The first type is a brief memorandum written in class on previously unannounced accounting topics. These in-class papers are designed primarily to diagnose writing problems and to give practice in basic writing skills. Since they are not intended to assess the accounting knowledge of students, they are open book and are not graded for accounting content. The accounting instructors determine the assignments for these papers, and the writing consultant grades them for effective communication. Typical of assignments for this purpose would be one to write a memorandum to the owner of a small business, explaining the purpose of adjusting entries. Two such in-class memorandums are assigned in the first intermediate course and one in each of the next two courses.

The second type of papers is written only by students in the second and third intermediate accounting courses. These are out-of-class papers. Students in the second course write two six-page technical memorandums, and students in the third course write one ten-page technical memorandum. Every effort is made to use actual technical or theoretical problems from practice for these assignments. Problems are often adapted from sources such as the Trueblood Seminar cases, issues under consideration by ACSEC or the FASB, and issues otherwise encountered in practice. Usually students are told to assume they are employed by the technical division of a CPA firm; they receive a request from a member of the auditing division to rule on the firm's position as to the proper way to handle a technical issue. Students are then expected to analyze the problem; research the appropriate literature; and plan, write, and revise a technical memorandum. The following is typical of these assignments:

> As a member of the technical staff of your CPA firm, you receive a request from a member of the audit staff for assistance in determining how to account for a large inventory of one of your clients. The company involved is a manufacturing firm which makes custom-designed machine parts. Only two other companies in the country have the technology to produce these parts. Your client's firm is the largest of the three. Management has built a reputation not only in the quality of its products but also in customer service. One of the most successful policies it follows is always to manufacture a larger quantity of a part

than a customer orders. The extra parts are kept in inventory so that if the customer later has an emergency need for the part, several may be shipped in a matter of 2 or 3 hours. The customers don't know that extra parts are being inventoried and think that your client stops all other production to respond to the emergency. This greatly impresses customers, and business has grown tremendously because of this customer service.

The problem is that any given customer will rarely, if ever, use this service. As a consequence, your client has built a huge inventory of production overruns, and only a small indeterminable amount of it is likely to be used. Your client does not show the inventory on the balance sheet because of its practice to expense the extra cost of production overruns as part of the cost of the production sold. However, a very large warehouse devoted entirely to this inventory is shown on the balance sheet and is depreciated assuming a 20-year life.

Required: Write a memorandum to Mr. Y. Doit of the audit staff stating your position on how to account for this inventory and deal with any other ramifications you may perceive. Your position should be formed after a thorough research of GAAP. Your research will naturally extend beyond the topic of inventory accounting to include expense recognition and any other related topics relevant to the problem. Where appropriate, your memo should be thoroughly documented for support of your position. Be careful to read the handout given to you at the beginning of the quarter which indicates other requirements for a technical memorandum.

For these out-of-class memorandums, accounting content is important. Students are expected to show an understanding of the accounting issues involved, a logical and theoretically sound analysis of the problem and its possible solutions, and familiarity with the relevant literature. The particular solution arrived at by the students is not considered as important as the soundness of their reasoning and how well they support their position by grounding it in the literature. These papers are graded by both the writing consultant and the accounting instructor. Of the total grade for the paper, 50% is for accounting content, 45% is for effective writing, and 5% is for presentation. All papers are expected to have a professional appearance.

Consultations with Students. The writing consultant holds regular office hours for accounting students who need help with their writing. Students writing the out-of-class papers can get help while they are working on their papers. Any student making below a C for written communications on a paper is required to have a conference with the writing consultant to discuss the mistakes made and possible remedial measures.

For students with serious writing problems, a number of remedial measures are available. Continued conferences with the writing consultant may prove helpful, especially when combined with self-study in a recommended writing

text.[2] For students with problems in grammar and punctuation, self-paced, self-instructional mini-modules are available on a variety of topics [Kerstiens, 1973].[3]

Progress Records. The writing consultant keeps a record of each student's progress throughout the writing program, following the student from course to course. This record includes grades, types of errors made, results of conferences, and recommendations made by the writing consultant. These records are valuable in identifying repeated problems in students' writing and in identifying progress made by students toward solving their problems.

Advantage of the Program. The advantages of this writing program can be summarized as follows:

-The writing consultant hired as a resource person has the skills necessary to teach writing and the time to grade students' papers.

-Cooperation between the consultant and the accounting instructors offers many of the advantages of team teaching. Rather than being taught in isolation, writing skills can be related to topics covered in the accounting courses. Thus, in preparing the writing assignments, students gain practice in analyzing accounting problems and researching the literature. They are therefore encouraged to write with technical precision about accounting.

-The program does not require that an additional communications course be added to the curriculum; nor is there a significant reduction in the class time available to cover accounting topics. Class time required for the writing assignments varies, but usually two hours per course is sufficient. In addition, the assignments reenforce the accounting topics which the students are studying.

CONCLUSION

Subjectively, accounting faculty feel the students' writing is improving. In addition, the grades on the papers usually improve over the three-course sequence of the writing program. Of course grading, with the exception of errors in grammar and punctuation, is also somewhat subjective. It is difficult to evaluate the program's results in objective, quantifiable terms.

Student response has also been generally favorable to the program. Most students realize that they will need effective writing skills to be successful as

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[2]Texts which have been recommended to students include the following:

Grammar: Hodges, John C. & Mary E. Whitten, *Harbrace College Handbook* (8th ed.), (Harcourt Brace Jovanovich, Inc., 1977).

Footnotes and Bibliography: Turabian, Kate L., *A Manual for Writers of Term Papers, Theses, and Dissertations* (4th ed.), (University of Chicago Press, 1973).

Organization and Development: Bell, James K. & Adrian A. Cohen, *Rhetoric in a Modern Mode* (3rd ed.), (Glenco Press, 1976).

Style: Strunk, William, & E.B. White, *The Elements of Style* (3rd ed.), (Macmillian, 1979).

[3]Each mini-course consists of two parts: a workbook, which students may purchase in the university bookstore, and a cassette recording, available in the university library. Students listen to the cassettes as they work through the exercises in the workbooks.

professional accountants. Thus they welcome the opportunity to review and extend their writing skills, especially since these skills are now applied to accounting topics and situations.

Because many of the techniques and procedures have come about through trial and error during the four years the program has been in operation, it has continued to evolve as the consultant and accounting faculty have become aware of different needs of students and better ways to meet those needs.

One way the program has changed is to move away from more conventional term papers and to emphasize instead shorter assignments more like the writing tasks encountered in the real world. Besides giving students more practical writing experience, this series of shorter papers gives them more feedback on their writing progress and more opportunities to refine their skills.

The writing program will undoubtedly continue to evolve as new needs are identified and new teaching techniques are tried. But so far, at least, the writing program has seemed a strong first step in improving the writing skills of future accountants.

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Kerstiens, Gene, ed. *English Modular Mini-Courses*, (Educulture Tutorial Systems, 1973).